



April 17, 2000

Ms. Donna Caton
Chief Clerk
Illinois Commerce Commission
527 East Capitol Avenue
Springfield, Illinois 62705

CHIEF CLERK'S OFFICE
APR 18 11 40 AM '00
ILLINOIS
COMMERCE COMMISSION

Re: United Cities Gas Company
Docket No. 00-0228 Compliance filing

Dear Ms. Caton:

Enclosed are the original and seven (7) copies of revised exhibits and information in compliance with Hearing Examiner John D. Albers' letter dated March 15, 2000 to Douglas Walther, Senior Counsel with United Cities Gas Company. Examiner Albers' letter was received by the Company on March 21, 2000. These exhibits and information are being provided to correct deficiencies in the Company's Part 285 filing made on February 17, 2000 in the above referenced docket.

The following is a summary of the exhibits and information being provided:

- Schedule B-2.2.7 Revised to correct formulas calculating the allocated percentages.
- Schedule B-3 Revised to correct for rounding.
- Schedule B-5 Revised to describe methodology used on Schedule.
- Schedule B-5.1.2 Revised to correct for rounding.
- Schedule C-8 Revised to correct for rounding.
- Schedule C-9 Copies of advertisements and scripts are included for the test year operating expenses included on Schedule C-9. This information was provided on March 27th to the Staff in response to data request no. 46.

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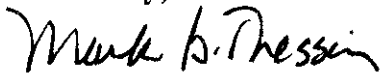
Schedule C-10	Revised to correct for rounding.
Schedule C-12.1	Revised to include total remuneration of all Atmos officers.
Schedule C-13	No affiliate transactions exist between United Cities and any Atmos' subsidiary that affects the Illinois customers. The leasing of buildings and fleet vehicles from an affiliate of United Cities that were present in the Company's last rate case, no longer are in existence. Therefore the Company's original Schedule is correct.
Schedule D-1	The bottom half of the Schedule is added to conform with Schedules D-2 and D-3.
Schedule D-2	Revised to delete those banks where no current debt is outstanding.
Schedule D-3	Revised to add column 12 for annual interest expense and corrected calculations and typos. Added description of TN/VA Acquisition. This cost has been included and audited in past rate cases and filed in the Company's annual FERC Form 2.
Schedule D-5.1	Nonutility plant has been added to this Schedule. The Company does not calculate the current value of plant but keeps its books on a historical cost basis. In addition the Company does not keep records that show the amount of capitalized AFUDC in the CWIP balance at any particular point in time.
Schedule D-5.2	Revised, however the Company does not keep its books based on current value of plant but keeps them on a historical cost basis.
Workpapers	Provided to Staff in response to data requests and at the start of its field audit.

In addition, the Company is filing the following revised Schedules: A-3, B-1, B-2, B-3.2, C-1, C-3, C-3.4, C-3.13, C-3.17 and C-9. All of these Schedules have slight changes in some of the numbers on the Schedules due to the above-listed Schedules being filed in compliance with the Hearing Examiner's letter.

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If you should have any questions, or need further information, please feel free to call me at 615-771-8330.

Sincerely,

A handwritten signature in black ink that reads "Mark G. Thessin". The signature is written in a cursive style with a large, stylized "M" and "T".

Mark G. Thessin
VP-Rates and Regulatory Affairs

Cc: Hearing Examiner John Albers

John Reichert, Esq.
Janis VonQualen, Esq.
Ms. Terrie McDonald
Ms. Janis Freetly
Ms. Mary Everson
Mr. Tom Smith
Ms. Burma Jones
Doug Walther, Esq.
Gary Brown, Esq.